

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE.**

INCOME TAX REFERENCE NO. 254 OF 1988.

The Commissioner of Income-tax,
Bombay City X Bombay. ..Applicant.

vs.

Late Shri Motilal Hiralal Panchal. ..Respondent.

Shri A.S. Rao for the Applicant.

**CORAM: V.C.DAGA &
J.P.DEVADHAR, JJ.
DATED: 06-04-2005.**

P.C.

1. In spite of service respondent-assessee did not care to file appearance. Even today, nobody is present when the matter is called out. The question referred for our opinion reads as under:

" Whether on the facts and in the circumstances of the case, the Appellate Tribunal was justified in law in holding that after the death of an individual the income arising to his minor son for admission to the benefits of partnership in a firm cannot be included in his total income under the provisions of section 64 of the Income-tax Act, 1961 in the assessment made on his legal heirs?"

2. The above question has already been answered by the Apex Court in the case of **Arvind Paramila Works vs. Commissioner of Income-tax**, reported in (1999)

237 ITR 284 (SC) against the assessee and in favour of the Revenue. Reference accordingly stands disposed of with no order as to costs.

(J.P.DEVADHAR, J.)

(V.C.DAGA, J.)
